



---

**AUDIT REPORT — DEPARTMENT OF JUSTICE**

**Audit Report Released.** The State Auditor's Office released a report on the Iowa Department of Justice (DOJ) for the year ended June 30, 2016.

**Segregation of Duties.** In order to maintain proper internal control, duties should be segregated so the authorization, custody, and recording of transactions are not under the control of the same employee so as to maximize accuracy of the Department's financial statements. The audit found that responsibilities for maintaining detailed accounts receivable records are not segregated from collections in the Prosecuting Attorney's Office.

- **Recommendation.** The Prosecuting Attorney's Office should review its operating procedures to obtain the maximum internal control possible.
- **Response.** Effective August 2016, the Attorney General's Office has implemented a process for the segregation of duties.
- **Conclusion.** Response accepted.

**Biennial Report to Governor.** Iowa Code section [7A.6](#) requires the Attorney General's Office to complete a biennial report of the two-year period ending with December 31 in even-numbered years. The report must be filed as soon as practicable after the expiration of that period but not later than March 1. The audit found the Attorney General's biennial report for the period ending December 31, 2016, was not filed by the March 1 deadline.

- **Recommendation.** The Department should develop policies to ensure compliance with Iowa Code section 7A.6 by preparing and filing the required biennial report by the March deadline or request legislation to repeal outdated Code requirements.
- **Response.** The Department will develop policies to ensure compliance with the reporting requirements. The Department may also consider legislation to repeal this outdated Code requirement because the primary purpose of the biennial report was to publish Attorney General Opinions, which are now widely available on the Department's website and legal research services.
- **Conclusion.** Response accepted.

**More Information.** The audit report is available on the Auditor of State's website at: [auditor.iowa.gov/sites/default/files/audit\\_reports/1760-1120-0R00.pdf](http://auditor.iowa.gov/sites/default/files/audit_reports/1760-1120-0R00.pdf)

**STAFF CONTACT:** Laura Book (515.725.0509) [laura.book@legis.iowa.gov](mailto:laura.book@legis.iowa.gov)